



1/16

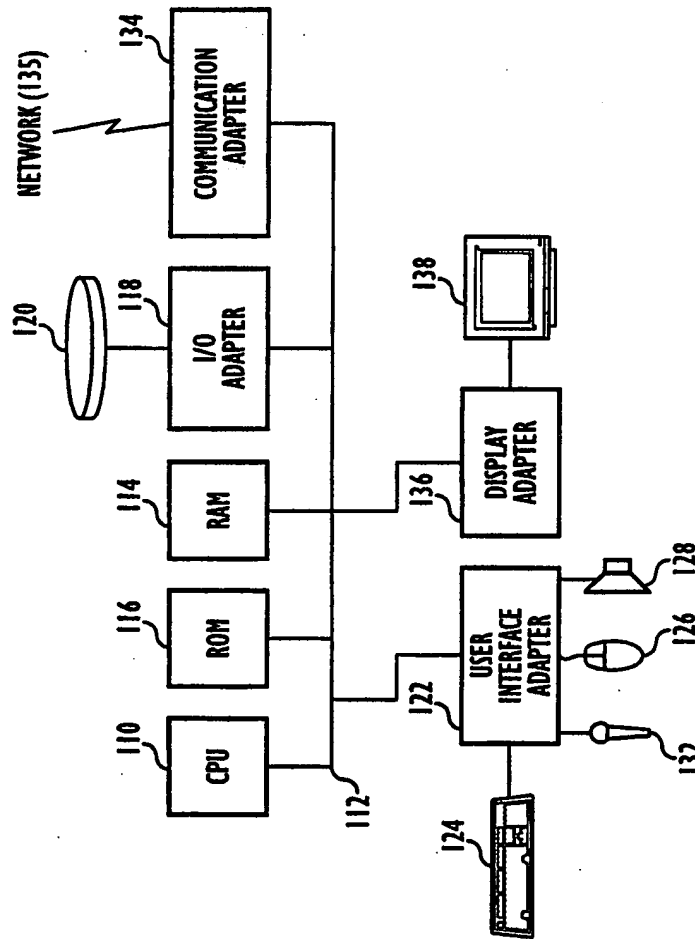


FIG. 1

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SALES DESIGN BUILD TEST MAINTAIN

FUNCTIONAL SKILLS

TECHNICAL SKILLS

OF RESOURCES REQUIRED

12-20 MONTHS

LEARNING THEORISTS
LEARNING DESIGNERS
TECHNICAL ARCHITECTS
IH THEORISTS
IH DESIGNERS
TESTERS
SKILLED PROGRAMS



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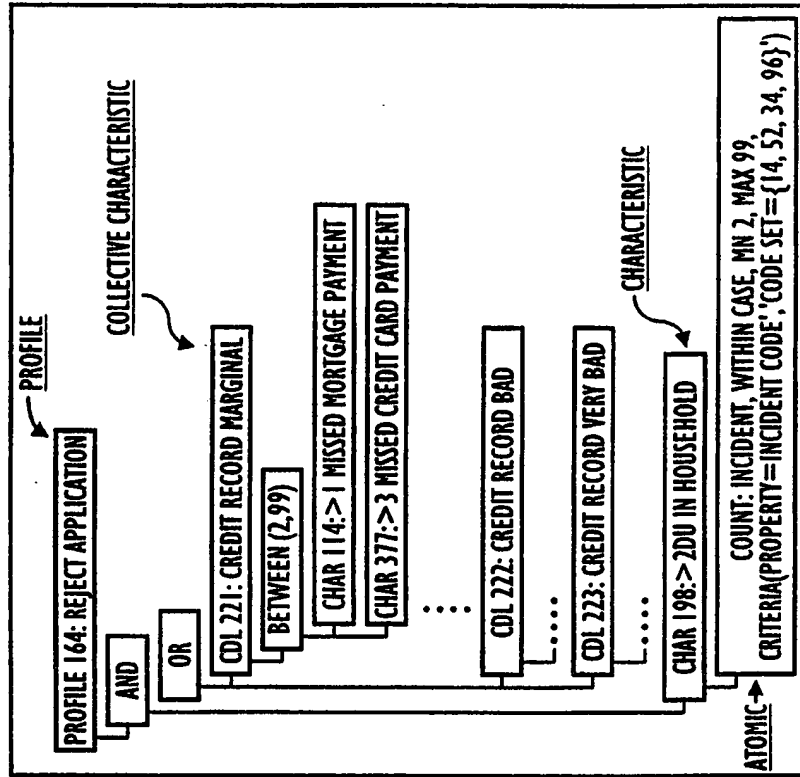


FIG. 5

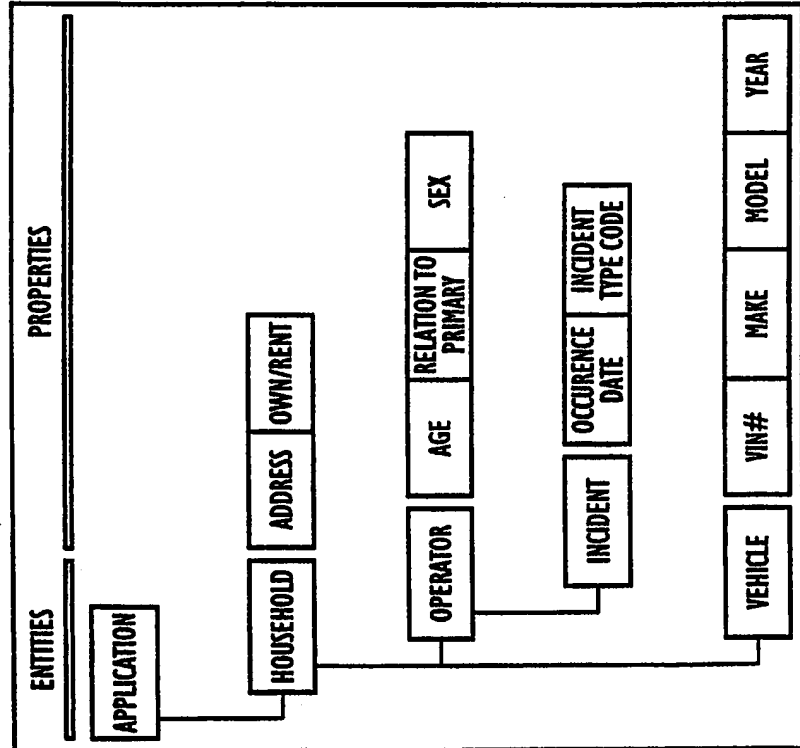


FIG. 4

FIG. 7 is a screenshot of a software interface for recording transactions. The interface includes a menu bar with options like "FILE", "EDIT", "VIEW", "HELP", and "ABOUT". Below the menu bar is a toolbar with icons for "NEW", "OPEN", "SAVE", "PRINT", "FIND", "COPY", "PASTE", "UNDO", "REDO", "ZOOM", "HELP", and "ABOUT". The main window is divided into several sections. On the left, there is a "RECORD TRANSACTIONS" section with buttons for "JOURNALIZE" and "PREPARE FOR POSTING". The central area is a "REFERENCE INVOICE AND CREATE THE PROPER JOURNAL ENTRY BY DRAGGING THE APPROPRIATE ACCOUNTS FROM THE ACCOUNT LIST TO THE JOURNAL" section. It contains a table with columns for "DATE/TIME", "DESCRIPTION", "AMOUNT", and "ACCOUNT". The table is populated with various accounts such as "E BIKES", "COST OF GOODS SOLD", "DIRECT MATERIAL WIPANCE", "COST DISCOUNTS EARNED", "IMPUTED INTEREST EXPENSE", "OTHER FINANCIAL CHARGES", "INTEREST EXPENSE", "FEDERAL INCOME TAXES", "SALARIES AND WAGES EXPENSE", and "EMPLOYEE BENEFITS". The total amount is \$210,000.00. On the right, there is a "JOURNAL-TI" section with a table for "DATE", "DEBIT ACCOUNT", "CREDIT ACCOUNT", and "OR". The table is populated with the same accounts as the central table. The bottom of the interface has a status bar with "PAGE 1 OF 2" and "10/22".

FIG. 7

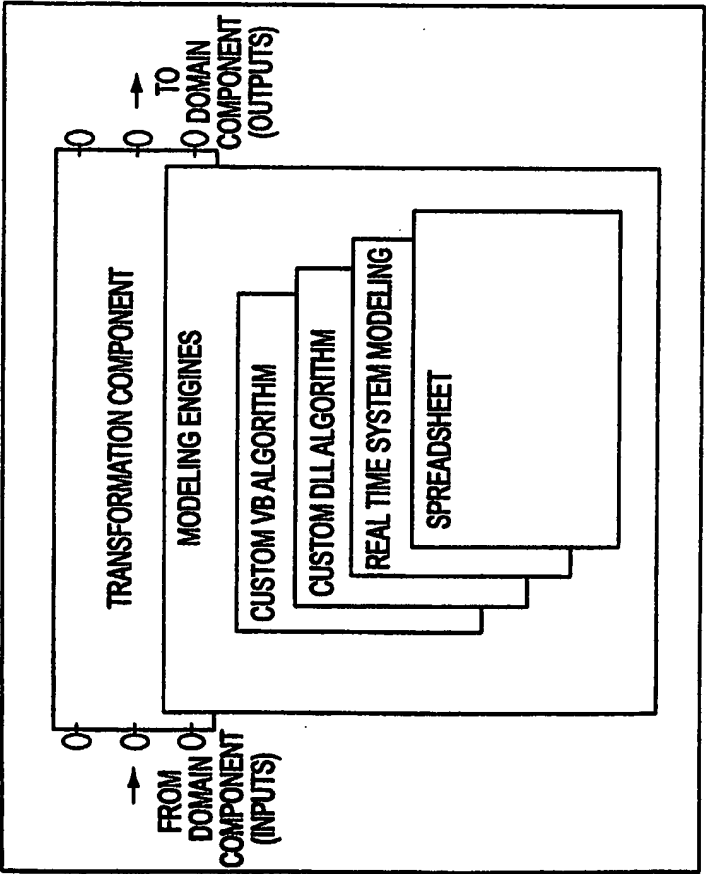



FIG. 6



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TEAM FEEDBACK

YOU HAVENT DONE ANY WORK FOR ME TO REVIEW. TRY TO JOURNALIZE THE FIRST THREE SOURCE DOCUMENTS AND THEN COME TO ME FOR A REVIEW OF YOUR WORK

CLOSE

0.0808

FIG. 9

1200

1210

RECORD TRANSACTIONS
JOURNALIZE
PREPARE FOR REVIEW

REVIEW EACH INVOICE, AND CREATE THE PROPER JOURNAL ENTRY BY DRAGGING THE APPROPRIATE ACCOUNTS FROM THE ACCOUNT LIST TO THE JOURNAL

ASSETS

LIABILITIES & EQUITY

REVENUES

EXPENSES

500 COST OF GOODS SOLD

501 DIRECT MATERIAL VARIANCE

505 CASH/INSURANCE EARNED

507 IMPAIRED INTEREST EXPENSE

508 OTHER FINANCIAL CHARGES

509 INTEREST EXPENSE

510 US FEDERAL INCOME TAXES

515 SALARIES AND WAGES EXPENSE

520 PREREVOLUTIONARY EXPENSES

530 EMPLOYEE BENEFITS

DATE: 1/1/02

DESCRIPTION: SHIPUP INVESTMENT IN SHARES FROM E-CORPORATE

ACCOUNT: 520,000.00

DEBITED IN CASH

TOTAL: \$200,000.00

BACK

10/22

NEXT

DATE	ENTRY	ACCOUNTS	JOURNAL-Y1	DR	CR
1/1/02	1				

FIG. 8

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REVIEW EACH INVOICE, AND CREATE THE PROPER JOURNAL ENTRY BY DRAGGING THE APPROPRIATE ACCOUNTS FROM THE ACCOUNT LIST TO THE JOURNAL

Blue Chip Securities
SETTLEMENT INVOICE

DATE: 01/02 INVA: 6678-01

DESCRIPTION: \$150,000.00 GOVERNMENT BONDS \$150,000.00

NOTE FROM MANAGEMENT: WE WON'T USE THE ENTIRE \$200,000.00 WE GOT FROM CORPORATE THIS MONTH, SO WE PURCHASED THESE BONDS SO WE CAN EARN SOME INTEREST.

TOTAL: \$150,000.00

2 OF 22

DATE	ENT#	ACCOUNTS	JOURNAL-Y1	DR	CR
1/31	2	30	ACCOUNTS RECEIVABLE	\$150,000.00	
		10	CASH		\$150,000.00

ASSETS: 379 PAYROLL TAXES ACCRUED, 380 EMPLOYEE BENEFIT COST ACCRUED, 381 OTHER TAXES ACCRUED, 391 ACCRUED EXPENSES, 401 DEFERRED INCOME, 419 RESERVE FOR SUNDRY LOSSES, 421 RESERVE FOR REPLACEMENT, 462 FOREIGN CURRENCY TRANSLATION ADJ, 471 PAID-IN CAPITAL, 481 RETAINED EARNINGS 1/1

LIABILITIES & EQUITY: 379 PAYROLL TAXES ACCRUED, 380 EMPLOYEE BENEFIT COST ACCRUED, 381 OTHER TAXES ACCRUED, 391 ACCRUED EXPENSES, 401 DEFERRED INCOME, 419 RESERVE FOR SUNDRY LOSSES, 421 RESERVE FOR REPLACEMENT, 462 FOREIGN CURRENCY TRANSLATION ADJ, 471 PAID-IN CAPITAL, 481 RETAINED EARNINGS 1/1

REVENUES: 379 PAYROLL TAXES ACCRUED, 380 EMPLOYEE BENEFIT COST ACCRUED, 381 OTHER TAXES ACCRUED, 391 ACCRUED EXPENSES, 401 DEFERRED INCOME, 419 RESERVE FOR SUNDRY LOSSES, 421 RESERVE FOR REPLACEMENT, 462 FOREIGN CURRENCY TRANSLATION ADJ, 471 PAID-IN CAPITAL, 481 RETAINED EARNINGS 1/1

EXPENSES: 379 PAYROLL TAXES ACCRUED, 380 EMPLOYEE BENEFIT COST ACCRUED, 381 OTHER TAXES ACCRUED, 391 ACCRUED EXPENSES, 401 DEFERRED INCOME, 419 RESERVE FOR SUNDRY LOSSES, 421 RESERVE FOR REPLACEMENT, 462 FOREIGN CURRENCY TRANSLATION ADJ, 471 PAID-IN CAPITAL, 481 RETAINED EARNINGS 1/1

FIG. 11

REVIEW EACH INVOICE, AND CREATE THE PROPER JOURNAL ENTRY BY DRAGGING THE APPROPRIATE ACCOUNTS FROM THE ACCOUNT LIST TO THE JOURNAL

E BIKES

INTERNAL DOCUMENT

DATE: 01/02

DESCRIPTION: START-UP INVESTMENT IN EBIKES FROM CORPORATE RECEIVED IN CASH \$210,000.00

TOTAL: \$210,000.00

1 OF 22

DATE	ENT#	ACCOUNTS	JOURNAL-Y1	DR	CR
1/31	1	471	PAID IN CAPITAL	\$210,000.00	
		10	CASH		\$210,000.00

ASSETS: 510 COST OF GOODS SOLD, 513 DIRECT MATERIAL VARIANCE, 515 CASH DISCOUNTS EARNED, 571 IMPUTED INTEREST EXPENSE, 580 OTHER FINANCIAL CHARGES, 970 INTEREST EXPENSE, 980 US FEDERAL INCOME TAXES, 8100 SALARIES AND WAGES EXPENSE, 8200 PAYROLL ALLOWANCES, 8300 EMPLOYEE BENEFITS

LIABILITIES & EQUITY: 510 COST OF GOODS SOLD, 513 DIRECT MATERIAL VARIANCE, 515 CASH DISCOUNTS EARNED, 571 IMPUTED INTEREST EXPENSE, 580 OTHER FINANCIAL CHARGES, 970 INTEREST EXPENSE, 980 US FEDERAL INCOME TAXES, 8100 SALARIES AND WAGES EXPENSE, 8200 PAYROLL ALLOWANCES, 8300 EMPLOYEE BENEFITS

REVENUES: 510 COST OF GOODS SOLD, 513 DIRECT MATERIAL VARIANCE, 515 CASH DISCOUNTS EARNED, 571 IMPUTED INTEREST EXPENSE, 580 OTHER FINANCIAL CHARGES, 970 INTEREST EXPENSE, 980 US FEDERAL INCOME TAXES, 8100 SALARIES AND WAGES EXPENSE, 8200 PAYROLL ALLOWANCES, 8300 EMPLOYEE BENEFITS

EXPENSES: 510 COST OF GOODS SOLD, 513 DIRECT MATERIAL VARIANCE, 515 CASH DISCOUNTS EARNED, 571 IMPUTED INTEREST EXPENSE, 580 OTHER FINANCIAL CHARGES, 970 INTEREST EXPENSE, 980 US FEDERAL INCOME TAXES, 8100 SALARIES AND WAGES EXPENSE, 8200 PAYROLL ALLOWANCES, 8300 EMPLOYEE BENEFITS

FIG. 10

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REVIEW EACH INVOICE, AND CREATE THE PROPER JOURNAL ENTRY BY DRAGGING THE APPROPRIATE ACCOUNTS FROM THE ACCOUNT LIST TO THE JOURNAL.

BELL PHONE COMPANY

PAID IN CASH

ACCOUNT NUMBER: 001362
INVOICE NUMBER: 5438169
INVOICE DATE: 01/24
AMOUNT DUE: \$700.00

PLEASE DETACH AND RETURN THIS PORTION WITH YOUR PAYMENT

SUMMARY OF CHARGES
PHONE BILL: \$680.37
TAX: \$39.63
TOTAL AMOUNT DUE: \$700.00

ASSETS

LIABILITIES & EQUITY

REVENUES

EXPENSES

379 PAYROLL TAXES ACCRUED

380 EMPLOYEE BENEFIT COST ACCRUED

381 OTHER TAXES ACCRUED

391 ACCRUED EXPENSES

401 DEFERRED INCOME

419 RESERVE FOR SUNDRY LOSSES

421 RESERVE FOR REPLACEMENT

452 FOREIGN CURRENCY TRANSLATION ADJ

471 PAID-IN CAPITAL

481 RETAINED EARNINGS 1/1

3 OF 22

BACK

NEXT

DATE	ENTL#	ACCOUNTS	JOURNAL-Y1	DR	CR
1/31	3	8508 UTILITIES EXPENSE		\$700.00	
		10 CASH			\$700.00

TEAM FEEDBACK

IN LOOKING AT YOUR FIRST THREE JOURNAL ENTRIES:

- SOURCE DOCUMENT 1 IS JOURNALIZED INCORRECTLY. CONSIDER WHAT ACCOUNTS ARE AFFECTED WHEN CASH IS RECEIVED BY THE BUSINESS.
- YOU HAVE INCORRECTLY JOURNALIZED SOURCE DOCUMENT 2. TAKE ANOTHER LOOK AT THE TRANSACTION DETAILS.
- YOU HAVE CORRECTLY RECOGNIZED SOURCE DOCUMENT 3 AS AN EXPENSE. HOWEVER, YOU NEED TO SELECT A DIFFERENT EXPENSE ACCOUNT FOR YOUR ENTRY.

CLOSE

0.08803

FIG. 13

FIG. 12

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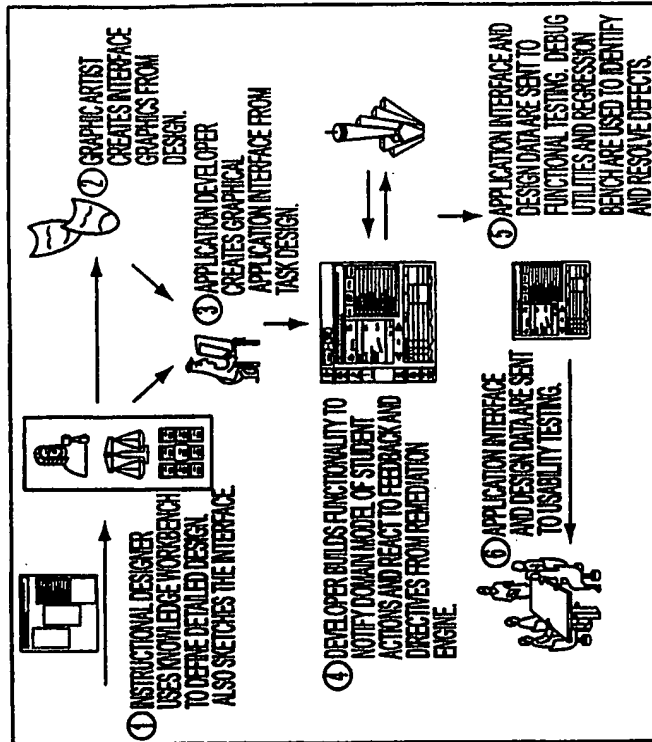


FIG. 15

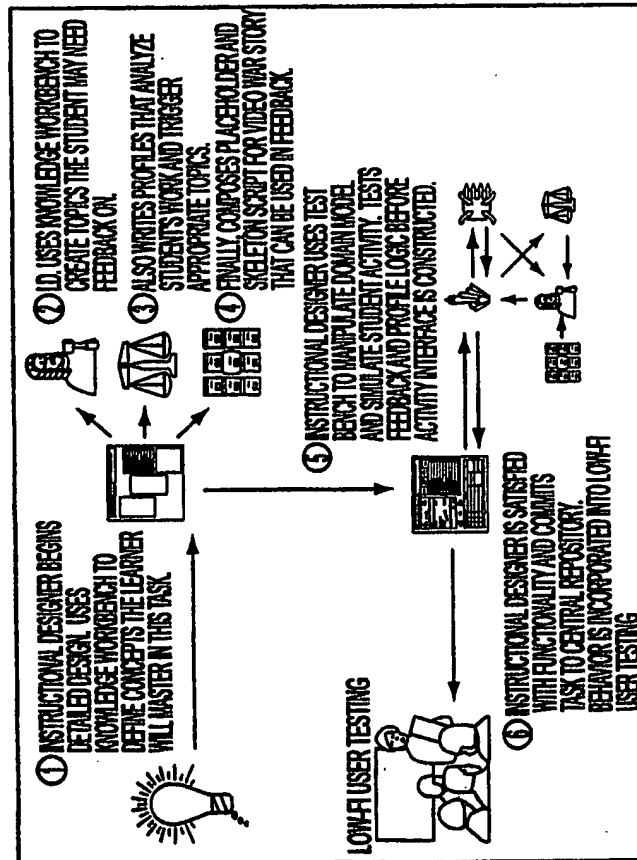
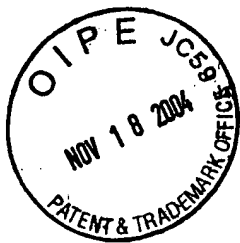


FIG. 14

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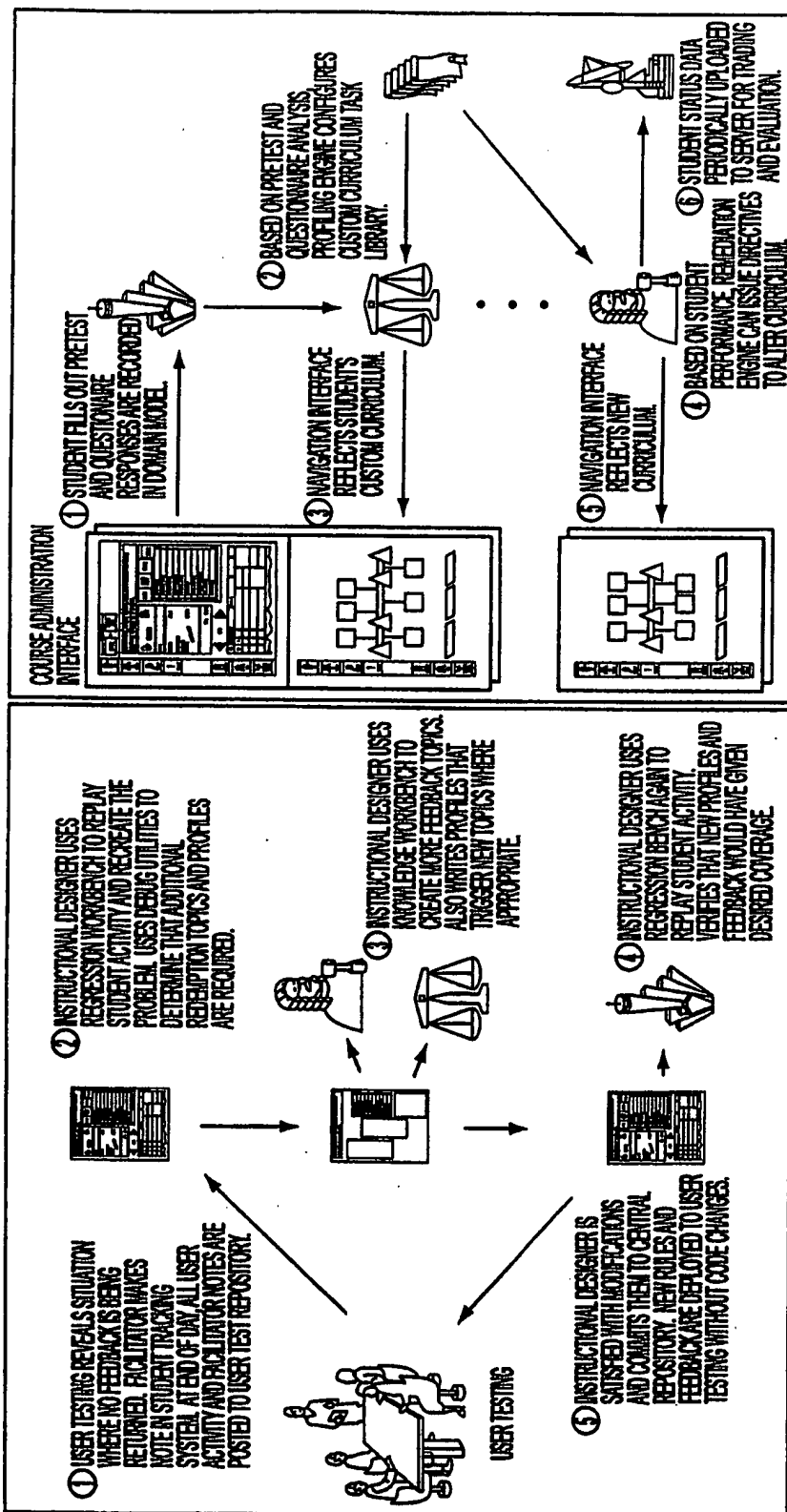


FIG. 17

FIG. 16

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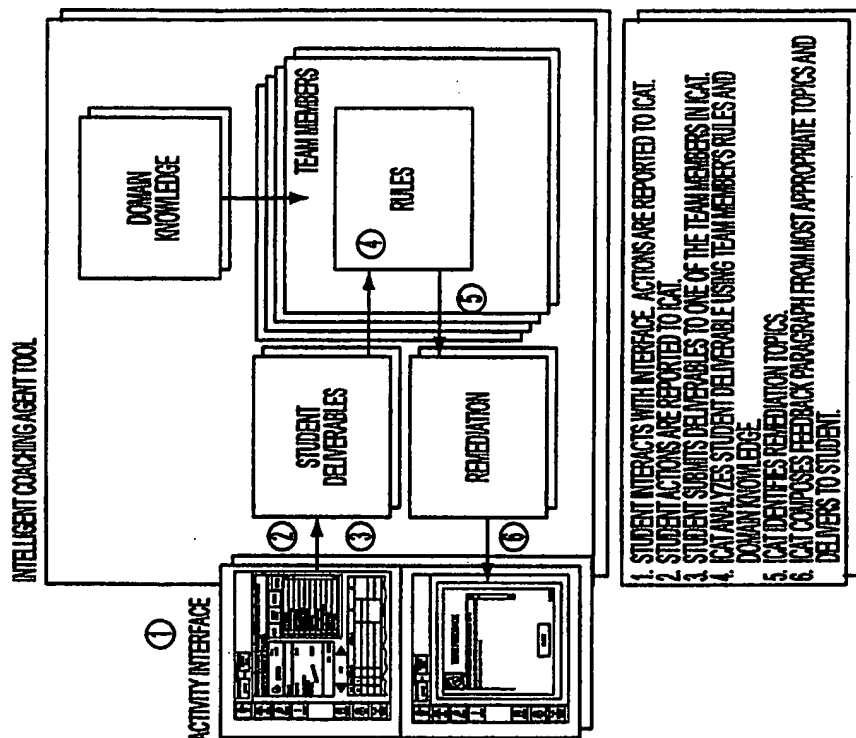


FIG. 19

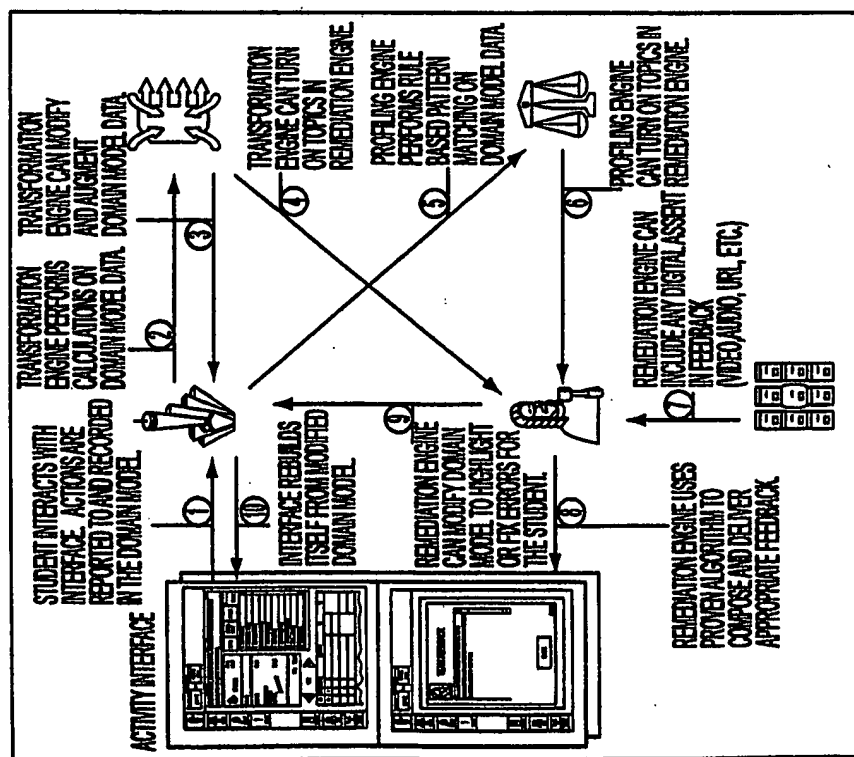


FIG. 18

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A Goal Based System Utilizing A Time Based Model
Serial No.: 09/868,708 – Inventor: Eric Jeffrey Lannert
Attorney Docket No. 005222.00167
Kenneth F. Smolik – (312) 463-5000
REPLACEMENT SHEET



12/16

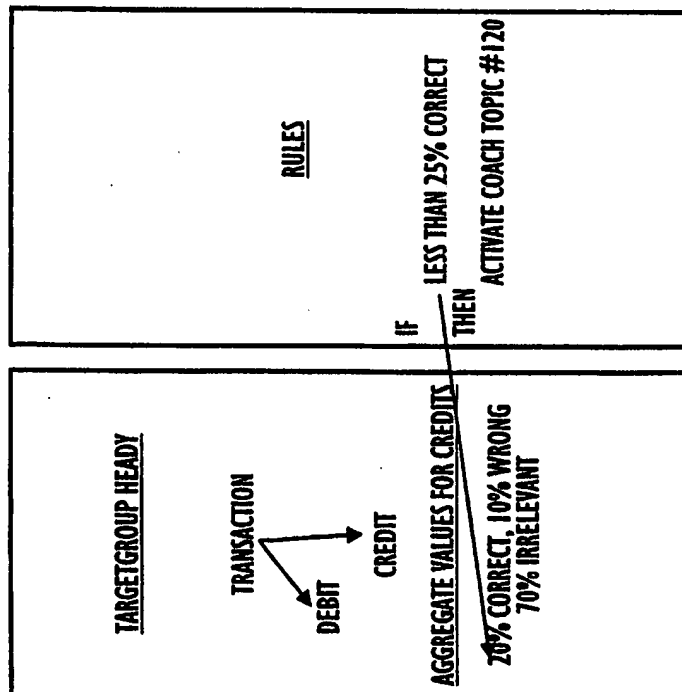


FIG. 22

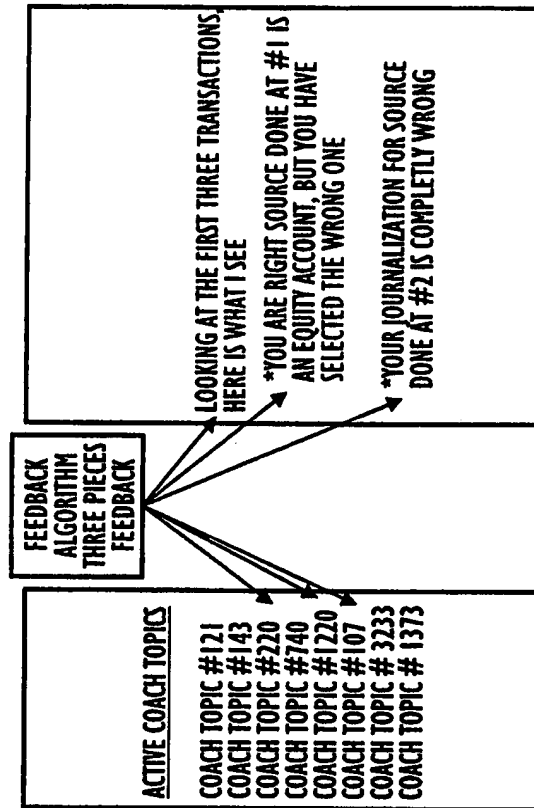
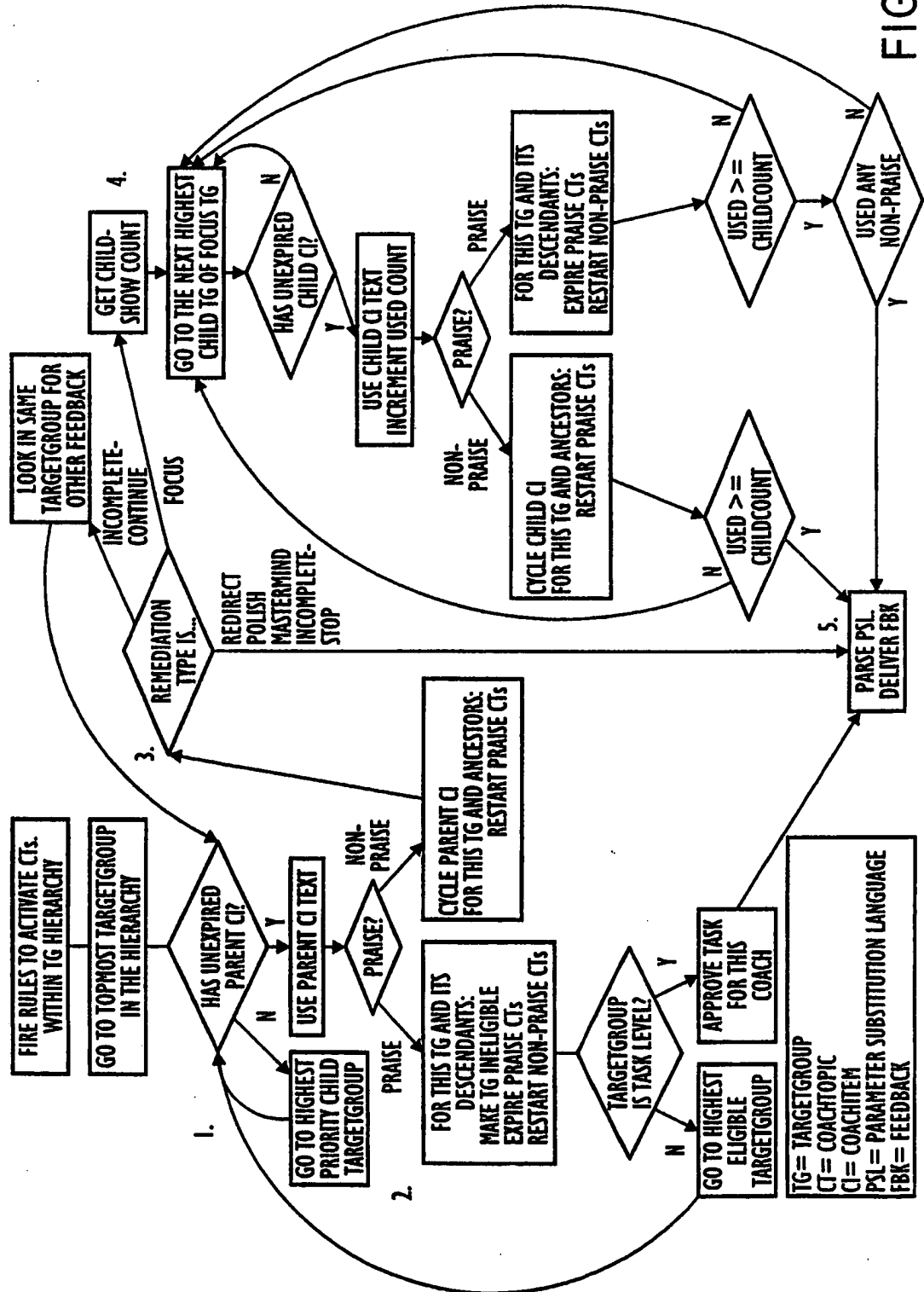


FIG. 23



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FIG. 24



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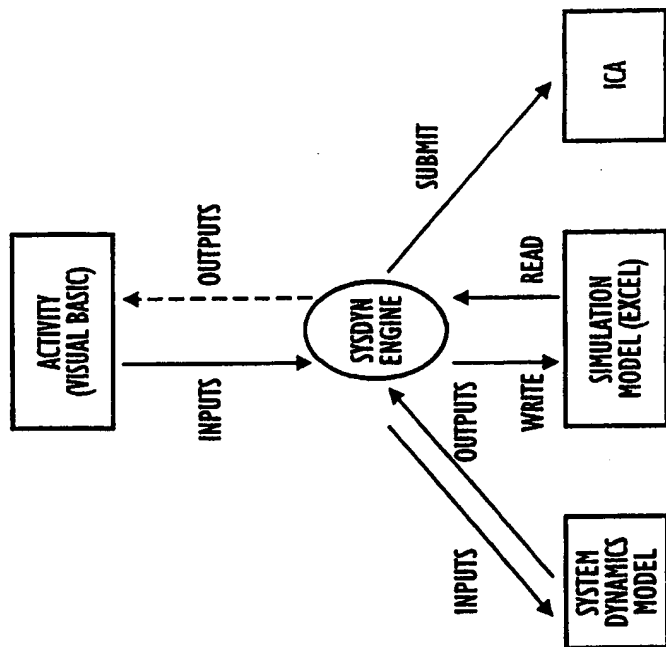


FIG. 27

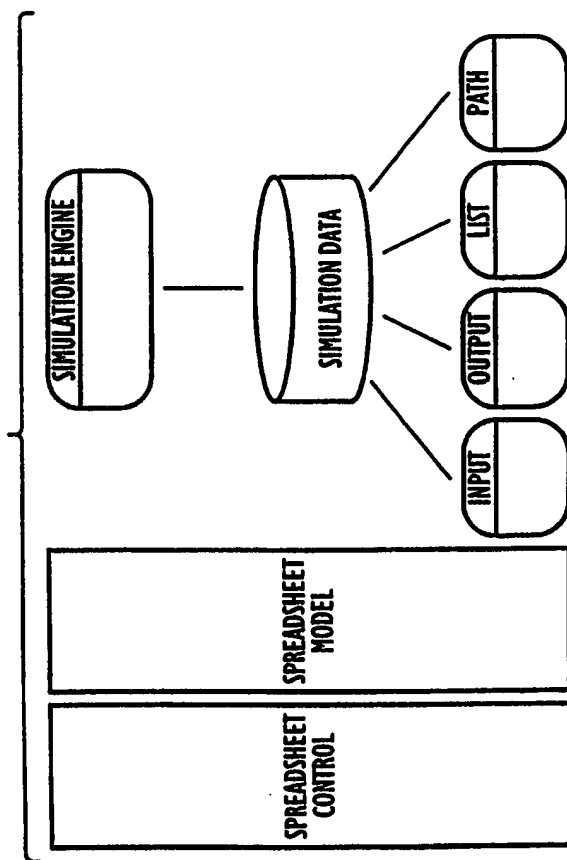


FIG. 25



A Goal Based System Utilizing A Time Based Model
Serial No.: 09/868,708 – Inventor: Eric Jeffrey Lannert
Attorney Docket No. 005222.00167
Kenneth F. Smolik – (312) 463-5000
REPLACEMENT SHEET



16/16

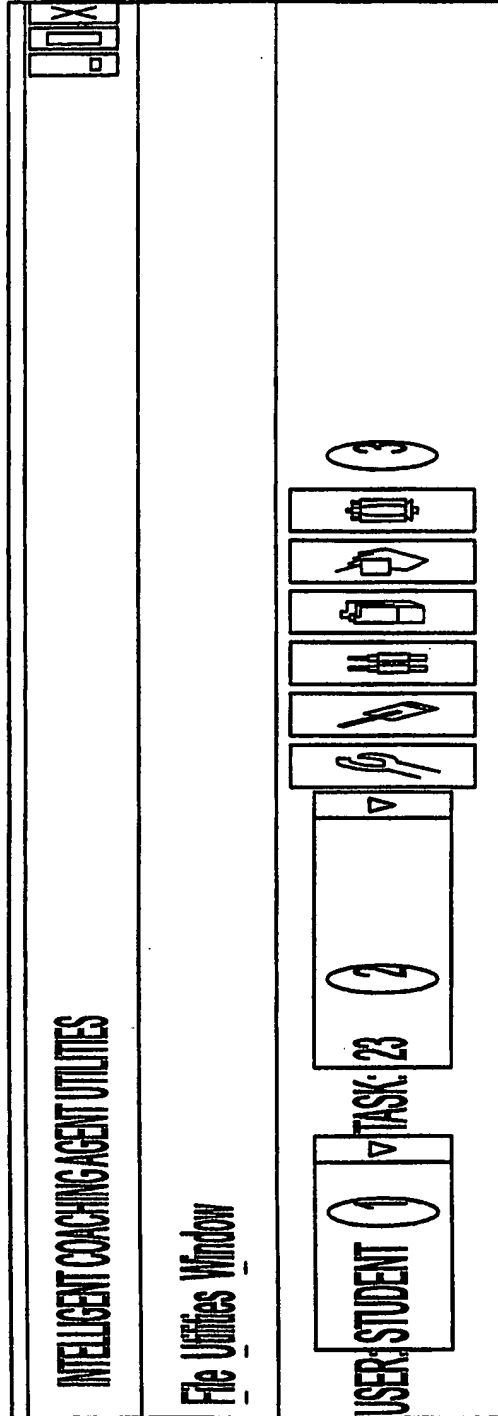


FIG. 30